

Application Serial No. 10/508,885  
Reply to Office Action of September 20, 2006

DEC 19 2006

PATENT  
Docket: CU-3914**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

APPLICANT: Tatsukaza Kimura )  
SERIAL NO: 10/508,885 )  
FILED: September 23, 2004 ) Group Art Unit: 1733  
TITLE: GYPSUM BOARD AND METHOD OF MANUFACTURING THE ) Examiner: Steven D. Maki  
GYPSUM BOARD )

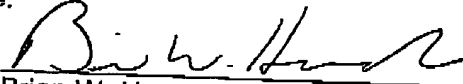
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**Certification under 37 C.F.R. §1.8(b)**

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Date of Fax Transmittal: December 19, 2006

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted to the United States Patent and Trademark Office to the fax number and on the date indicated above.

  
Brian W. Hameder, Reg. No. 45,613

**RESPONSE TO OFFICE ACTION**

Sir:

This is in response to the Office Action dated September 20, 2006 and having a shortened statutory period for reply set to expire on December 20, 2006. Applicant submits the following response in the above-identified application.

In the Office Action, the Examiner states that Claims 1-12 are pending, of those, Claims 1-4 have been withdrawn from consideration, and Claims 5-12 are rejected.

Claims 5-12 are rejected under 35 U.S.C. § 103(a) as being unpatentable over Watras (U.S. 2001/0044016) in view of Birdsey (U.S. 1,514,827), Hauber et al (U.S. 6,878,321), Sucech et al (U.S. 5,683,635) and Ainsley et al (U.S. 5,714,032). The Applicant respectfully disagrees with and transgresses these rejections.

The Applicant's invention as claimed is distinguishable from the inventions disclosed in the cited references. None of the references cited by the Examiner